



## **CITY OF GOODYEAR IMPORTANT CHANGES NEW TAX RATES EFFECTIVE SEPTEMBER 1, 2009**

On June 4<sup>th</sup>, 2009 the Mayor and City Council of the City of Goodyear passed four ordinances numbers 09-1182, 09-1181, 09-1179 and 09-1178. Ordinance number 09-1182 increases the general transaction privilege (sales) tax rate from **two percent (2%)** to **two and one half percent (2.5%)**. The general transaction privilege (sales) tax increase effects the following classifications:

Advertising, Amusements, Job printing, Manufactured buildings, Timbering and other extraction, Publishing and periodicals distribution, Rental, leasing and licensing for use of real property, Rental, leasing and licensing for use of tangible personal property, Retail sales, Telecommunication services, Transporting of hire and Utility services.

Ordinance number 09-1181 increases the general transaction privilege (sales) tax rate from **two percent (2%)** to **two and one half percent (2.5%)** on the **hotel classification**.

Ordinance number 09-1178 establishes a **Use Tax** and sets the rate of taxation at **two and one half percent (2.5%)**.

Ordinance number 09-1179 selects model option 5A thus **exempting only single-unit residential lodging rental**.

The new rates, effective September 1, 2009, are shown below. Those categories with no sales tax rate changes are noted with an asterisk.

<b><u>Type of Business</u></b>	<b><u>Reporting Codes Region/Business</u></b>	<b><u>City Tax Rate</u></b>
Retail	GY/000	2.50%
Hotel/Motel	GY/000	2.50%
Utilities	GY/000	2.50%
Personal Property Rental	GY/000	2.50%
Telecommunications	GY/000	2.50%
Amusement	GY/000	2.50%
Commercial Lease	GY/000	2.50%
Residential Rental	GY/000	2.50%
Job Printing	GY/000	2.50%
Publication	GY/000	2.50%
Use Tax	GY/002	2.50%
Use Tax for Single Item Over \$5,000	GY/007	1.20%
*Restaurant/Bar	GY/005	4.00%
*Construction Contracting	GY/006	3.50%
*Additional Tax on Transient Lodging	GY/003	2.50%
*Retail Tax for Single Item Over \$5,000	GY/004	1.20%